

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3213 of the Code of Virginia, relating to real property tax;*
3 *exemption for the elderly and handicapped.*

4
5 Approved

[S 648]

6 **Be it enacted by the General Assembly of Virginia:**

7 **1. That § 58.1-3213 of the Code of Virginia is amended and reenacted as follows:**

8 **§ 58.1-3213. Application for exemption.**

9 A. The person claiming such exemption shall file annually with the commissioner of the revenue of
10 the county, city or town assessing officer or such other officer as may be designated by the governing
11 body in which such dwelling lies, on forms to be supplied by the county, city or town concerned, an
12 affidavit or written statement setting forth (i) the names of the related persons occupying such real estate
13 and (ii) that the total combined net worth including equitable interests and the combined income from
14 all sources, of the persons specified in § 58.1-3212, does not exceed the limits, if any, prescribed in the
15 local ordinance.

16 B. In lieu of the annual affidavit or written statement filing requirement, a county, city or town may
17 prescribe by ordinance for the filing of the affidavit or written statement on a three-year cycle with an
18 annual certification by the taxpayer that no information contained on the last preceding affidavit or
19 written statement filed has changed to violate the limitations and conditions provided herein.

20 C. Notwithstanding the provisions of subsections A, B, and E, any county, city or town may, by
21 local ordinance, prescribe the content of the affidavit or written statement described in subsection A,
22 subject to the requirements established in §§ 58.1-3210, 58.1-3211.1, and 58.1-3212, and the local
23 ordinance; the frequency with which an affidavit, written statement or certification as described in
24 subsection B of this section must be filed; and a procedure for late filing of affidavits or written
25 statements.

26 D. If such person is under 65 years of age, such form shall have attached thereto a certification by
27 the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement
28 Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by
29 two medical doctors who are either licensed to practice medicine in the Commonwealth or are military
30 officers on active duty who practice medicine with the United States Armed Forces, to the effect that
31 the person is permanently and totally disabled, as defined in § 58.1-3217; however, a certification
32 pursuant to 42 U.S.C. § 423 (d) by the Social Security Administration so long as the person remains
33 eligible for such social security benefits shall be deemed to satisfy such definition in § 58.1-3217. The
34 affidavit of at least one of the doctors shall be based upon a physical examination of the person by such
35 doctor. The affidavit of one of the doctors may be based upon medical information contained in the
36 records of the Civil Service Commission which is relevant to the standards for determining permanent
37 and total disability as defined in § 58.1-3217.

38 E. Such affidavit, written statement or certification shall be filed after January 1 of each year, but
39 before April 1, or such later date as may be fixed by ordinance. Such ordinance may include a
40 procedure for late filing by first-time applicants or for hardship cases. *Any locality may provide by*
41 *ordinance that it shall accept such affidavits, written statements, or certifications on a rolling basis*
42 *throughout the year.*

43 F. The commissioner of the revenue or town assessing officer or another officer designated by the
44 governing body of the county, city or town shall also make any other reasonably necessary inquiry of
45 persons seeking such exemption, requiring answers under oath, to determine qualifications as specified
46 herein, including qualification as permanently and totally disabled as defined in § 58.1-3217 and
47 qualification for the exclusion of life insurance benefits paid upon the death of an owner of a dwelling,
48 or as specified by county, city or town ordinance. The local governing body may, in addition, require
49 the production of certified tax returns to establish the income or financial worth of any applicant for tax
50 relief or deferral.

ENROLLED

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